

Wrenshall Board of Education Work  
Session  
Wednesday, May 7, 2025 6:00 PM Central

Wrenshall School Library Media Center  
207 Pioneer Drive  
Wrenshall, MN 55797

Eric Ankrum: Present  
Jon Beck: Present  
Mary Carlson: Present  
Ben Johnson: Present  
Ashley Laveau: Present  
Erin Riley: Present

Present: 6.

Superintendent Jeff Pesta participated remotely through Zoom.

1. Call to Order
2. Preview of Regular Meeting Agenda for May 12.
  - 2.a. Board Committee Reports
    - 2.a.1. Recommendation for Parent Aware Preschool Curriculum
    - 2.a.2. Disposition of Historic Scoreboard from Knutson Field
3. Strategic Planning
  - 3.a. Proposed Fiscal Year 2026 Budget
  - 3.b. Board Retreat and New Strategic Plan
4. Adjournment

Recommendation to Purchase new curriculum for the preschool/school readiness programs

To: Wrenshall Board of Education

From: Katie Beck: Community Education Coordinator  
Jillian Enstrom Brula - Preschool Teacher  
Michele Carlson Community Education Director

We are writing to formally recommend the purchase of a new, research-based curriculum for our preschool program. After a thorough review of our current materials and teaching practices, it has become clear that an updated curriculum is essential to meet both state early learning standards and the evolving developmental needs of our youngest learners. We also had input from the current Kindergarten teacher - Ms. George and this has been thoroughly looked at with the curriculum committee as well.

**Rationale for Curriculum Update:**

- Our current curriculum is Little Minds at Work Preschool Curriculum by Tara West with current best practices in early childhood education.
- We aim to implement a comprehensive curriculum that supports cognitive, social-emotional, and physical development through play-based and intentional instruction.
- New materials will also better support our educators with structured lesson plans, assessment tools, and professional development resources.

**Proposed Curriculum:**

After careful review, we are recommending the adoption of Scholastic's PreK On My Way and supplemented with Early Childhood Hegerty, which is widely recognized for its effectiveness in preschool education and is on the approved list for Parent Aware. It includes:

- Developmentally appropriate lessons
- Inclusive and culturally responsive content
- Family engagement materials
- Built-in progress monitoring and assessment tools

**Estimated Cost:**

The total estimated cost for the curriculum, including materials and online training is \$3,049. This investment will serve both our Hatchlings and Little Wrens preschool programs and support high-quality instruction for years to come.

## FY26 CAPITAL PROJECTS

Revised 5/6/2025

**Revenue:**

Levy	\$	58,310.97	*based on 338 ADM
Aid	\$	25,491.96	
Reserve FE	\$	5,817.16	*Estimated
	<b>\$</b>	<b>89,620.09</b>	

**Expenses:**

Consulting Svc-Admin Tech	\$	-	
Non-Instr Software Lic Agreem	\$	8,500.00	Securly, E-Hallpass, Microsoft, Library Book System, screen castify
Capital Leases	\$	-	
Lease Principal	\$	5,784.00	Metro Sales- Copy machines- Need RFP
Textbooks-Elementary	\$	9,000.00	Math Curriculum Only
Textbooks-High School	\$	-	
Library Books			
Instr Software Lic Agree-ELEM	\$	-	IXL Quote- 3281
Instr Software Lic Agree-HS	\$	-	IXL Quote- 2875
Principal LT Tech Leases	\$	5,006.00	*Laptop/smart board lease (Final Payment)
Non Instr tech Hdw	\$	30,200.00	Tech Plan- Laptops & Desktops
Non-Instr Tech Devices	\$	8,500.00	Tech plan- devices and printers
Equipment-Facilities	\$	10,000.00	Hillyard (may be less- not keeping all vacuums)
Contracted Services-Facilities			
Svc Purch from MN Joint-Powr	\$	12,100.00	ARCC

Total Expenses: \$89,090.00

Amount Remaining: \$ 530.09

FY25	6/30/2024	Revenue	Expenditure	Est. 6/30/25
LTFM	\$ 8,650.00	\$ 52,056.80	\$ 60,706.00	\$ 0.80

	2024 Budget	2024 Actual	2025 Budget	2025 YTD
Physical Hazards	\$9,500	\$5,895	\$9,500	\$5,932
Other Hazardous Materials	\$5,350	\$750	\$3,350	\$5,321
Environmental Health and Sa	\$12,650	\$12,157	\$13,150	\$8,428
Asbestos Removal and Encap	\$0	\$0	\$0	\$0
Fire Safety	\$6,900	\$8,368	\$7,900	\$10,991
Indoor Air Quality	\$0	\$0	\$0	\$0
<b>Total Health and Safety Capit</b>	<b>\$34,400</b>	<b>\$27,170</b>	<b>\$33,900</b>	<b>\$30,672</b>
Building Envelope	\$35,000	\$22,742	\$0	\$4,565
Building Hardware and Equip	\$0	\$0	\$0	\$0
Electrical	\$2,500	\$0	\$2,500	\$0
Interior Surfaces	\$2,300	\$0	\$2,000	\$0
Mechanical Systems	\$16,000	\$23,549	\$16,000	\$42,398
Plumbing	\$4,500	\$9,739	\$4,500	\$0
Professional Services and Sale	\$0	\$3,250	\$0	\$0
Roof Systems	\$0	\$0	\$1,306	\$0
Site Projects	\$34,000	\$42,249	\$500	\$0
<b>Total Deferred Capital Expen</b>	<b>\$94,300</b>	<b>\$101,530</b>	<b>\$26,806</b>	<b>\$46,963</b>

					<b>Over Budget</b>
<b>Total Expenses</b>	<b>\$128,700</b>	<b>\$128,700</b>	<b>\$60,706</b>	<b>\$77,635</b>	<b>\$16,929</b>

FY 26 LTFM Notes			
FIN	Description	Amount	Notes:
<b>Health and Safety Capital Projects</b>			
347	Physical Hazards	\$3,012.00	Elevator Contract: 628/Quarter + 500 lift inspection,
349	Other Hazardous Materials		
352	Environmental Health and Safety Management	\$9,900.00	IEA Contract: 10 Site visits @ \$950/visit + \$400 online training
358	Asbestos Removal and Encapsulation		
363	Fire Safety	\$3,350.00	ESC & Northland Fire & Safety or Summit? Inspection only
366	Indoor Air Quality		
<b>Deferred Capital Expense and Maintenance</b>			
368	Building Envelope		
369	Building Hardware and Equipment	\$15,680.00	PA System 6700, Bleachers 8980
370	Electrical	\$1,500.00	Emergency Lights- Main Office
379	Interior Surfaces		
380	Mechanical Systems	\$19,234.00	UHL Contract
381	Plumbing	\$5,300.00	4000 Lead in water, 1300 replace section of drain
382	Professional Services and Salary		
383	Roof Systems		
384	Site Projects		
		\$57,976.00	

Revenue \$66,105.72

Amount Left \$8,129.72

\*Included in budget

**Questions:**

- 347 Is the lift inspection yearly?- Yes
- Any other inspections for FY26?
- 349 Lead in Water, any chemicals to get rid of?
- 380 Budget more? Always go over.

**3 Year Cycle- where are we**

- 2022 Fire Marshall Inspections
- Asbestos Inspection

**5 Year Cycle- Where are we**

- Radon
- Hvac Recommissioning
- 2025 Lead in Water
- 2025 Bleachers

**Top Priorities**

Pa System- CTE	\$6,700.00	
Lead in Water	\$4,000.00	
Bleachers	\$8,980.00	
Side walk Repairs		
Drinking Fountains		
Lift Inspection	\$500.00	
Emergency Lighting- Main Office	\$1,500.00	Estimate

General Community Education				
<b>Expenditures FY 2026</b>				
<b>General CE -321</b>				28750
04 500 505 000 321 120	CE Coordinator	23,574	1250 - Coordinator	
04 500 505 000 321 189	CE Instructors	1050		
04 500 505 000 321 195	Salary Chargeback	-12,000	Wrens Club Revenue	
04 500 505 000 321 210	FICA	1884		
04 500 505 000 321 214	PERA	1847		
04 500 505 000 321 218	TRA	0		
04 500 505 000 321 220	Group Hospitalization	0	Katie - get off?	
04 500 505 000 321 235	Group Dental	0	Katie - get off?	
04 500 505 000 321 230	Group Life	36		
04 500 505 000 321 270	Workmen's Comp	108		
04 500 505 000 321 305	Contracted Services	0		
04 500 505 000 321 329	Postage	0		
04 500 505 000 321 366	Travel/Training	0		
04 500 505 000 321 398	Ineterdepartment Chargeback			
04 500 505 000 321 401	General Supplies	200		
04 500 505 000 321 404	Office Supplies	50		
04 500 505 000 321 405	Non inststructional Software	450	rschool	
04 500 505 000 321 455	Non Instruc. Tech Supplies	0	ipad for brightwheel	
<b>321 Community Ed General Total</b>		17,199		
<b>State Levy</b>		11814		
<b>Fees</b>				
	<b>04 500 505 000 321 040</b>	1000		
		12814		-\$4,385.00
<b>Disabled Child Care- School Age care 570</b>				
04 500 570 000 798 195	Salary Chargeback			
04 500 570 000 798 295	Benefit Chargeback			
<b>Early Childhood Family Education 325</b>				
04 500 580 000 325 110	ECFE Admin	1438		5%
04 500 580 000 325 140	Instructional Salary	1050	Esko rate	160 hours
04 500 580 000 325 144	Classroom Assts	1110	Esko rate	65 hours
04 500 580 000 325 145	ECFE Sub Teacher	0		
04 500 580 000 325 210	FICA	275		
04 500 580 000 325 214	PERA	191		
04 500 580 000 325 218	TRA	100		
04 500 580 000 325 220	Group Hospitalization	0		
04 500 580 000 325 230	Group life	0		
04 500 580 000 325 235	Group Dental	0		
04 500 580 000 325 250	TSA Def Comp Match	0		
04 500 580 000 325 270	Workmen's Comp	16		

04 500 580 000 325 357	Sign Language	0		
04 500 580 000 325 398	Interdept Chargeback	0		
04 500 580 000 325 401	General Supplies	500		
04 500 580 000 325 430	Instructional Supplies	500		
04 500 580 000 325 490	Food	2400		
04 500 580 000 325 820	Dues & Membership	350	Mnafee/Peachjar	
<b>325 Early Childhood Total</b>		<b>\$7,930</b>		
<b>State Aid</b>		15322.53		14950.85
<b>Levy</b>		11640		9317.64
<b>Fees</b>	04 500 580 000 325 040	500		
		27462.53		\$19,532
<b>Pathway II 337</b>				
04 500 582 000 337 110	Salary Admin			
04 500 582 000 337 140	Pathway Instruct Salary	10277	20%	
04 500 582 000 337 144	Pathway Non Licensed Staff	3118	15%	
04 500 582 000 337 210	FICA Pathway II	1025		
04 500 582 000 337 214	PERA Pathway II	234		
04 500 582 000 337 218	TRA- Pathway II	976		
04 500 582 000 337 220	Pathway Group Hosp.	0		
04 500 582 000 337 230	Pathway Group Life	10		
04 500 582 000 337 199	LTD	115		
04 500 582 000 337 250	TSA Def Comp Match	0		
04 500 582 000 337 270	Pathway Workmen's Comp	59		
04 500 582 000 337 430	Pathways Instruct. Supplies	0		
04 500 582 000 337 490	Pathways Food	0		
<b>337 Pathways Total</b>		<b>15814</b>		
<b>State Aid</b>		16000		
				\$186.18
<b>School Readiness 344</b>				
04 500 582 000 344 110	Admin			
04 500 582 000 344 140	Instructional Salary	39770		
04 500 582 000 344 144	Classroom Assistant	17667		
04 500 582 000 344 210	FICA	4394		
04 500 582 000 344 214	PERA	1325		
04 500 582 000 344 218	TRA	3778		
04 500 582 000 344 230	Group Life	25		
04 500 582 000 344 270	Workmen's Comp	253		
04 500 582 000 344 199	LTD	146		Need code
04 500 582 000 344 305	Contracted Services			
04 500 582 000 344 366	Training/Travel	500		
04 500 582 000 344 401	General Supplies	500		

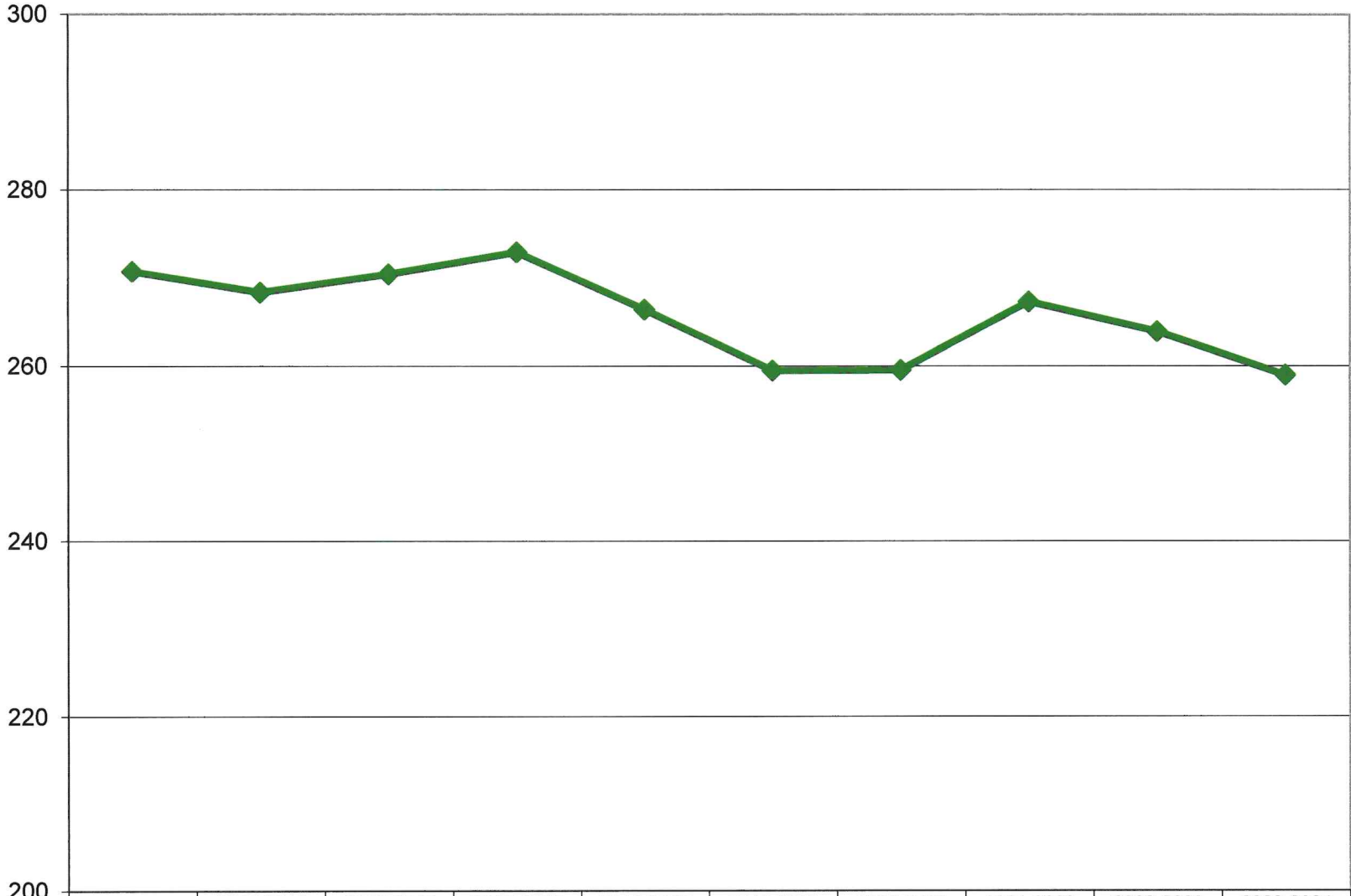
04 005 582 000 344 430	Instructional Supplies	250		
<b>344 School Readiness Total</b>		<b>68608</b>		
<b>State Aid</b>		11373		
<b>Tuition</b>	04 500 582 000 344 040	45000		
		56373		-\$12,234.83
<b>Early Childhood Screening 354</b>				
<b>State Aid</b>				
<b>Youth Enrichment 332</b>				
04 500 585 000 332 120	Coordinator	2300	100 hours- Coordinator	
04 500 585 000 332 185	Other Salaries	1000	after school clubs	
04 500 585 000 332 210	FICA	252		
04 500 585 000 332 214	PERA	248		
04 500 585 000 332 218	TRA	0		
04 500 585 000 332 270	Workmen's Comp	15		
04 500 585 000 332 398	Interdepartment chargeback	0		
04 500 585 000 332 401	General Supplies	500		
04 500 585 00 332 490	Food	500		
<b>332 Youth Enrichment Total</b>		<b>4815</b>		
<b>State Aid</b>		3439		
<b>Tuition</b>	04 500 585 000 3432040	2000		
		5439		\$624.00
<b>Youth Development 362</b>				
04 500 585 000 362 120	Coordinator	1438	65 hours- Coordinator	
04 500 585 000 362 210	FICA	110		
04 500 585 000 362 214	PERA	108		
04 500 585 000 362 270	Workmen's Comp	6		
04 500 585 362 000 401	General Supplies	50		
04 500 585 000 362 490	Food	50		
<b>362 Youth Development Total</b>		<b>1762</b>		
<b>State Aid</b>		1859		
<b>Tuition</b>	04 500 585 000 362 040	0		
		1859		\$97.00
<b>Wrens Club School Age Care 570</b>				

04 500 570 000 321 120	Coordinator	18870	1000 hours	
04 500 570 000 321 141	Aides	3787	225	
04 500 570 000 321 144	Student Workers	8262	600	
04 500 570 000 321 198	Salary Chargeback	12000	Katie	
04 500 570 000 321 210	FICA	3528		
04 500 570 000 321 214	PERA	2318		
04 500 570 000 321 218	TRA	0		
04 500 570 000 321 230	Group Life	0		
04 500 570 000 321 270	Workmen's Comp	150		
04 500 570 000 321 305	Consultant Services	500	???	
04 500 570 000 321 365	Bus/Transportation	750		
04 500 570 000 321 366	Training/Travel	1000		
04 500 570 000 321 369	Student Entry Fees	1500	??	
04 500 570 000 321 401	General Supplies	1000		
04 500 570 000 321 405	Software/Licensing	1750	brightwheel	
04 500 570 000 321 490	Food	14000		14000
04 500 570 000 321 820	Dues & membership	0	YIPA	
	<b>TOTAL</b>	69415		
	<b>Compensation Grant</b>	10800		
	<b>FEES</b>	52814		-\$5,801.00
		63614		

	Boiler Operator	CE Director
Salary	<b>\$ 18,000.00</b>	<b>\$ 3,000.00</b>
PERA	\$ 1,350.00	
FICA	\$ 1,377.00	
Work Comp	\$ 691.20	
Savings	<b>\$ 20,727.00</b>	<b>\$ 3,000.00</b>
Science Fair	\$500	
IXL	\$6,156	
Reflex Math	\$3,000	
Library Books	\$1,000	
<b>Total</b>	<b>\$ 34,383.00</b>	

# Total Resident ADM History

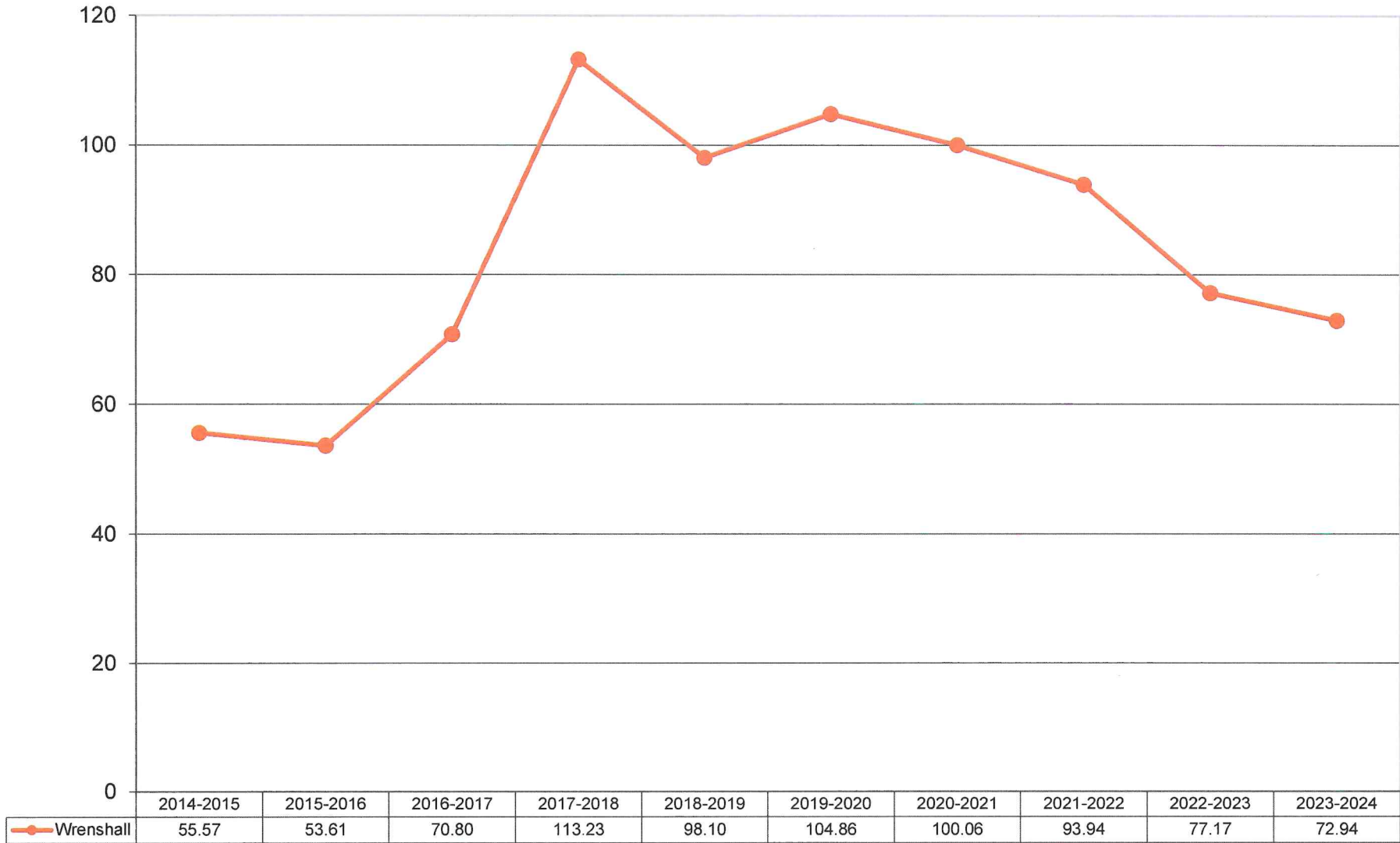
## ISD #100 - Wrenshall



Wrenshall	270.69	268.30	270.39	272.89	266.36	259.44	259.51	267.25	263.86	258.96
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# Open Enrollment Gain or Loss History

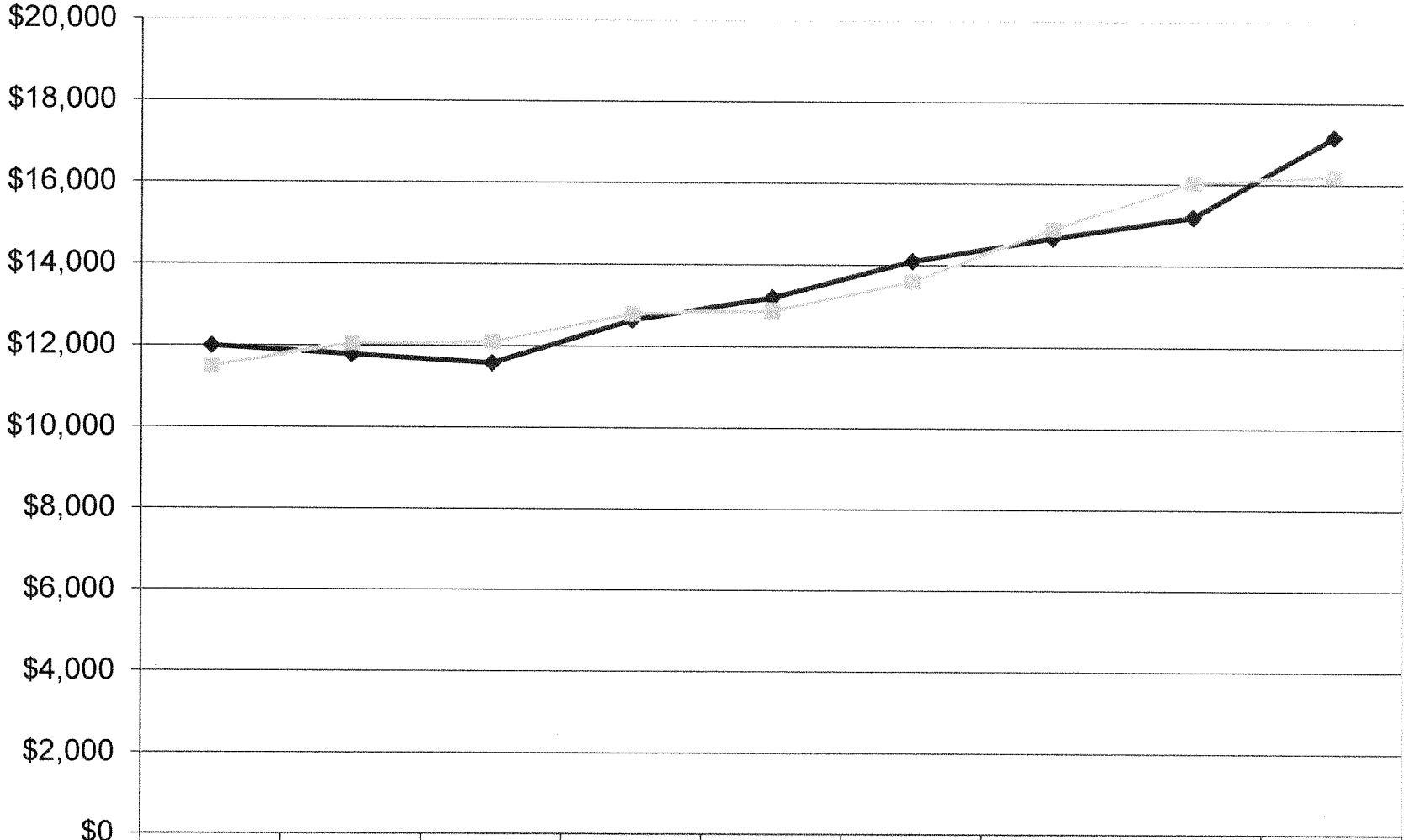
## ISD #100 - Wrenshall



## Adjusted ADM History ISD #100 - Wrenshall



# General Fund Revenues and Expenditures per ADM Served ISD #100 - Wrenshall



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
◆ Revenues	11,993.54	11,778.28	11,575.66	12,640.27	13,195.01	14,098.33	14,669.23	15,186.09	17,165.29
■ Expenditures	11,495.46	12,069.75	12,109.49	12,808.92	12,879.34	13,613.19	14,915.26	16,051.04	16,210.75

# General Fund Unrestricted Fund Balance ISD #100 - Wrenshall



Unrestricted Funds	576,350.92	477,874.68	411,257.36	249,911.48	212,510.01	350,394.27	166,219.13	(41,688.88)	370,926.37
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## 2025 - 2026 School Year

Updated 5/5/2025

Grade	Projection	Target	Variance	Waitlist	Inquiries
K	18	20	-2		1
1	29	23	+6		
2	23	23	0		1
3	26	25	+1		2
4	21	25	-4		
5	28	25	+3		1
6	23	25	-2		
7	27	28	-1		3
8	24	28	-4		1
9	30	30*			2
10	21	30*			
11	28	30*			
12	27	30*			
<b>TOTAL</b>	<b>325</b>				<b>11</b>

	FY25 Revised Budget			FY26 Proposed			
	Revenues	Expenses	Surplus (Deficit)	Revenues	Expenses	Surplus (Deficit)	
General Fund							
Fund 1 General	5,304,127	\$ 5,061,099	243,028	4,999,462	4,857,681	141,781	
Fund 3 Transportation	252,543	\$ 428,166	(175,623)	253,307	432,272	(178,965)	
Fund 5 Capital Expenditures	138,011	\$ 159,232	(21,221)	149,909	155,196	(5,287)	
Total General Fund	5,694,681	\$ 5,648,497	46,184	5,402,678	5,445,149	(42,471)	-0.78%
Food Service Fund	217,700	\$ 190,973	26,727	216,700	215,346	1,354	
Community Service Fund	192,674	187,304	5,370	188,427	190,043	(1,616)	
Debt Service Fund	986,896	943,770	43,126	966,060	947,210	18,850	
	7,091,951	\$ 6,970,544	121,407	1.74% 6,773,865	6,797,748	(23,883)	-0.35%
Net Change in Surplus (Deficit)				(318,086)	(172,796)	(145,290)	

**Changes:**

**Revenues**

**Fund 1**

001 Levies	\$ (41,852.00)		
019 Misc. County Tax Rev			
021 Tuition from MN Districts			
022 Re Fr MN D For Sped Salary	\$ 20,000.00	No longer hosting Co-op Staff	
071 MA			
092 Interest earnings	\$ 5,000.00		
096 Misc. Rev, Donations	\$ 7,880.00	Budget for Donations	
099 Local Grant Revenue	\$ 18,169.00		
201 Endowment Fund			
211 Gen Ed Aid	\$ 93,576.00		
229 Disparity Reduction	\$ 424.00		
234 Homestead Market Value	\$ 1,090.00		
300 Rev State	\$ 73,346.00	Computer Science Grant, Read Act	
360 Sped	\$ 14,000.00		
369 Hourly Unemployment	\$ 16,310.00	Budgeted 50% of Summer Unemployment Expense	
400 Fed Aids & Grants	\$ 9,884.00		
401 Title ESEA			
405 Flow thru - Perkins			
500 REAP	\$ 3,166.00		
621 Chromebook Ins	\$ 95.00		
625 Insurance Recovery	\$ 83,577.00	CTE Roof	
		304,665	

**Fund 2**

300 State Lunch			
471 Federal Lunch			
472 Federal F/R			
601 Lunch Sales			
319 State Breakfast			
471 Supply Chain Assistance			
476 Federal Breakfast			
477 CACFP	1,000	1,000	No longer running CACFP

**Fund 3**

211 Gen Ed Aid- Transportation	(764)	(764)	
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**Fund 4**

001 Levies	(2,545)		
050 Fees	(13,489)		
229 Disparity Reduction	51		
234 Homestead Market Value	130		
300 ECFE, SR, Preschool Screening	21,500		
369 Misc State Rev (Wrens Club)	(2,400)	3,247	

**Fund 5**

099 Misc			
001 Levies	\$ (23,860.00)		
211 Gen Ed Aid	\$ 11,962.00	(11,898)	

**Fund 7**

001 Levies	(66,086)	
229 Disparity Reduction	1,835	
234 Homestead Market Value	4,712	
258 Reduced Assessment	82,040	
317 LTFM Aid	(1,665)	20,836

**Total increase/ (decrease)                    (318,086)**

**Expenses**

**Fund 1**

1%,2% Wages & Benefits	\$ (110,540.00)	
303 Fed Subaward <\$25,000	\$ 266.00	
305 Consulting Fees/Services	\$ 80,461.00	Superintendent, Increased Citon
311 Prof & Tech Services	\$ (136.00)	Audit increase
314 MN Telecommunications	\$ 2,800.00	Internet (70% E-rate refund instead of 80%)
315 Repairs & Maint- Computer/Te	\$ (1,410.00)	
340 Property Insurance	\$ 4,246.00	10% Increase
341 Liability Insurance	\$ 1,420.00	10% Increase
350 Repairs & Maint- Maintenance	\$ (85,500.00)	CTE Roof
365 American Ind Ed Travel Staff D	600	
366 Travel	(450)	
369 Entry Fees/Student Travel		
391 Reimbursement to MN District	\$ (7,363.00)	Removed Business Manager & CE Director
394 To Non-Ed Agency	\$ (9,000.00)	LCTS
396,397 Sped Sal Pur From Other Distr	\$ 6,700.00	
401 General Supplies	\$ (25,717.00)	Removed NASC Grant Expenses
405 Non-Instructional Software	\$ 698.00	Estimated MAP increase- no quote yet
406 Instructional Software	\$ (4,594.00)	Removed Software Expenses until we receive guidance from Curr. committee
430 Instructional Supplies	\$ 50.00	Subtracted elem class budget for extra 4th grade \$150. Added \$200 for STEM (has not been budgeted for previously)
440 Fuel for Buildings	\$ (7,000.00)	Based on expenses- have decreased with new HVAC system
455 Non-Inst Tech Supplies	\$ 575.00	Tech Plan
490 Food	\$ 1,537.00	American Indian Ed
530 Equipment		
556 Instructional Tech Hdware	\$ (44,890.00)	Computer Science Grant
570 Land Leases		
740 Loan Interest	\$ (6,329.17)	No short term borrowing
896 Taxes, Assessments, Fees		
		(203,576)

**Fund 2**

1%,2% Wages & Benefits	\$ 7,673.00	
350 Repairs/Maintenance		
495 Milk		
401 Supplies	\$ 400.00	New Lunch Trays
530 Equipment	\$ 16,300.00	Dishwasher Quote
		\$ 24,373.00

**Fund 3**

1%,2% Wages & Benefits	\$ 3,068.00	
305 Consulting	\$ (1,226.00)	Transportation Consulting
320 Communication Services		
340 Property Insurance	\$ 1,415.00	10% Increase
344 Transp. Insurnace	\$ 700.00	10% Increase
359 Physicals/Drug Testing		
532 Bus Equip- Purchased		
580,581 Bus Lease & Interest	\$ 149.00	
		4,106

**Fund 4**

1%,2% Wages & Benefits	5,239	
305 Consutling Fees		
319 Community Ed Instructor Fee	(1,050)	
329 Postage	(100)	
365 Wrens Club Charge Back		
366 Travel	500	
369 Entry Fees	(750)	
401 Supplies	(3,200)	
405 Non-Instructional Software	750	
430 Instructional Supplies	(1,000)	
461 Early Childhood Assessments		
465 Non Instr. Tech Devices (ipad)	(300)	
490 Food	14,200	
820 Dues & Memberships	(300)	13,989

**Fund 5**

305 Consulting/Contracted Service	(12,923)	
311 Prof & Tech Services	(17,638)	
350 Repairs & Maintenance	26,844	
401 Supplies	(2,000)	
406 Instructional Software	(7,350)	Removed from budget until presented from Curriculum Committee
460 Curriculum	(13,030)	Only includes new math
520 Building Construction	(500)	
522 Building Improvements	(1,306)	
530 Equipment- Operations	10,000	
535 Capital Leases	\$ (20,000.00)	
580 Lease Principal	\$ (4,533.00)	(42,436)

**Fund 7**

710 Bond Redemption	\$ 25,000.00	
720 Bond Interest	\$ (21,560.00)	3,440

**Total Increase** (172,796)

Net increase (decrease) (145,290)



WRENSHALL PUBLIC SCHOOL DISTRICT

Jeff Pesta – Superintendent  
Michelle Blanchard – Principal

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# PROPOSED BUDGET 2025-2026 BUDGET

First Reading: May 7, 2025

# District Financial Timeline

Wrenshall Public School District, along with all other Minnesota school districts, operates on a fiscal year from July 1 – June 30. The budget is presented to the School Board for approval each May. Management of the school district’s budget is a process that includes important steps that occur throughout the year. The life cycle of the 2025-26 budget began last fall and will conclude with the final audit scheduled for November 2026.

<b>September 2024</b>	The school board reviewed and approved the preliminary property tax levy for fiscal year 2025-26.
<b>November 2024</b>	The school board reviewed and approved the final 2023-24 audit.
<b>December 2024</b>	The school board reviewed and approved the final property tax levy for fiscal year 2025-26.
<b>February 2025</b>	The school board began the 2025-26 budget planning process by identifying the budget assumptions.
<b>March 2025</b>	The school board previews the preliminary 2025-2026 budget.
<b>April 2025</b>	The school board reviews and approves the revised 2024-2025 budget.
<b>May 2025</b>	Goal for school board approval of the 2025-2026 budget.
<b>June 2025</b>	Back up date for final budget approval.
<b>September 2025</b>	The school board will review and approve the final property tax levy for fiscal year 2026-27.
<b>November 2025</b>	The school board is scheduled to review and approve the final 2024-2025 audit.
<b>December 2025</b>	The school board will review and approve the final property tax levy for fiscal year 2026-27.

## District Financial Overview

Minnesota school districts are required by law to prepare financial reports and annual budgets. For school districts, these financial reports include the detailed tracking of revenues and expenditures within a structure known as the Uniform Financial Accounting and Reporting Standards (UFARS). The Minnesota Legislature mandated that school districts use the UFARS reporting system. This system allows school districts to meet legislative requirements, establish greater accuracy in reporting, and provide financial accountability of public funds.

A school district's operating budget is comprised of different revenue and expenditure categories called 'funds'. These funds are established within UFARS in accordance with statutory requirements and Generally Accepted Accounting Principles (GAAP). Each fund maintains its own separate revenues, expenditures and fund balances. Wrenshall Public Schools currently uses five funds:

Fund #	Fund Title	Common Purpose
01	General	Used to account for the general operating costs, such as educational activities, district instructional and student support programs, student support services, operations and maintenance costs and building and district administration.
02	Food Service	Record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of meals, snacks and milk in connection with school and community service activities.
03	Transportation	We record transportation expenses separately, but they are a part of the general fund.
04	Community Service	Used to record all financial activities of the Community Service program, including Early Childhood Family Education (ECFE) and School Readiness.
05	Capital	We record capital expenses separately, but they are a part of the general fund. Includes operating capital and LTFM.
07	Debt Service	Account for revenues and expenditures for a school district's outstanding bonded indebtedness.

**Wrenshall Public School District**  
**ALL FUNDS**  
**Proposed 2025-2026 Budget**

	General Fund	Food Service Fund	Comm Serv Fund	Debt Service Fund	TOTAL
<b>Revenue</b>					
Local Sources	748,193	0	134,234	966,060	1,848,487
State Sources	4,482,505	93,000	54,193		4,629,698
Federal Sources	170,780	120,600			291,380
Local Sales	1,200	3,100			4,300
Total Revenue	5,402,678	216,700	188,427	966,060	6,773,865
<b>Expenditures</b>					
Salaries	3,022,583	86,998	134,857		3,244,438
Employee Benefits	1,035,060	22,848	23,386		1,081,294
Purchased Services	1,080,563	3,100	4,250		1,087,913
Supplies and Materials	200,340	84,100	27,200		311,640
Other Expenditures	13,975	2,000	350		16,325
Debt Service				947,210	947,210
Capital Outlay	92,628	16,300			108,928
Total Expenditures	5,445,149	215,346	190,043	947,210	6,797,748
Net Change in Fund Balances	\$ (42,471)	\$ 1,354	\$ (1,616)	\$ 18,850	\$ (23,883)

# GENERAL FUND - FUND 01

**Budget Assumptions**

**Revenue**

1. Local Revenue – The primary source of revenue in this area is property taxes. Property taxes are budgeted based on the 2024 Payable 2025 Levy that was approved by the Board of Education on December 10, 2024. Other local revenue includes tuition and reimbursement from other school districts, patron fees, third party billing (MA), interest, and donations.
  
2. State Sources – The following primary state funding sources have been budgeted:
  - a. General Education Revenue – the budget is based on \$7,481 per pupil unit, which is a 2.74% increase over the 2024-25 level of \$7,281.
  - b. Compensatory Revenue – the budget is based on the MDE’s entitlement report, which is based on the October 1, 2024 direct certification student count. This is \$129,260.89 less than FY25. This may increase with legislative changes.
  - c. Special Education Revenue – the budget is based on the special education formula and projected operating expenditures.
  - d. Other State Funding – budgets have been projected based on the approved levy, projected enrollment and MDE estimates.
  
3. Federal Sources – The district receives funding for Title I, Title IV, REAP, and Special Education. The district has budgeted for all federal programs at a similar or slightly lower level as 2024-25.
  
4. Enrollment – The table below shows the actual Average Daily Membership (ADM) for 2023-24, the revised budgeted ADM for 2024-25 and the projected ADM for 2025-26.

Grade	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Projected
EC	4.68		
K-6	158.81	181	173
7-12	168.41	157	157
Total	331.9	338	330

## **Expenditures**

1. General Expenditures – Administration proposed budget assumptions at the February 5, 2025 work session meeting.
2. Salaries and Employee Benefits – Employee compensation is based on current collective bargaining agreements. Unratified contracts received step and lane increases and 0% salary increases. TRA is increasing .75%.
3. Other Budgets – Budgets were held constant to the extent possible. A 10% increase was added to liability, property, and transportation insurance.
4. Capital – A meeting was held by department heads to discuss needs. Budget assumes expenses will match revenue and fund balance. The only curriculum currently in this budget (including software) is the new math curriculum.

**Wrenshall Public School District**  
**General Fund**  
**Proposed 2025-2026 Budget**

	2023-2024 Actual	2024-2025 Rev. Budget	2025-2026 Proposed
<b>Revenue</b>			
Local Sources	904,439	733,530	748,193
State Sources	4,465,734	4,692,449	4,482,505
Federal Sources	206,115	183,830	170,780
Local Sales	32,577	84,872	1,200
Total Revenue	5,608,865	5,694,681	5,402,678
<b>Expenditures</b>			
Salaries	2,965,268	3,154,929	3,022,583
Employee Benefits	918,302	1,010,186	1,035,060
Purchased Services	957,364	1,090,787	1,080,563
Supplies and Materials	222,603	257,282	200,340
Other Expenditures	49,919	20,305	13,975
Capital Outlay	174,151	115,008	92,628
Total Expenditures	5,287,607	5,648,497	5,445,149
Net Change in Fund Balances	\$ 321,258	\$ 46,184	\$ (42,471)

# FOOD SERVICE FUND - FUND 02

## Budget Assumptions

### Revenue

The district operates under the National School Lunch Program and the School Breakfast Program.

1. Other-Primarily Meal Sales – Meal sales have decreased significantly with the implementation of the Free School Meals bill. Primary meal sales consist of ala carte and adult meals.
2. State Sources – State Sources have increased significantly with the additional state reimbursements to provide free meals to all students.
3. Federal Sources- Federal reimbursements are based off of historical revenue data.

### Expenditures

1. Salaries and Benefits – Employee compensation is based on current employment agreements.
2. Other Costs – Other costs are based on projected supplies, materials and food related costs.
  - a. \$16,300 was added for a new dishwasher.
  - b. Supply budget increased for purchase of new lunch trays.
  - c. I will look into recoding the costs of lunchroom supervision, and lunchroom custodial services for the proposed budget (estimated \$20,000). This will help with general fund expenditures.

In recent years, there has been a temporary increase in the net cash resource limitation in Fund 02 from three months of operating expenses to six months, due to the increased funds available during the pandemic. The six-month limitation will continue for School Year 24-25 but will revert to three months of operating expenses in SY 25-26. At the end of FY24 we were a little over three months operating expenses.

**Wrenshall Public School District**  
**Food Service Fund**  
**Proposed 2025-2026 Budget**

	2023-2024 Actual	2024-2025 Rev. Budget	2025-2026 Proposed
<b>Revenue</b>			
Local Sources	653	0	0
State Sources	94,371	93,000	93,000
Federal Sources	142,981	121,600	120,600
Local Sales	1,728	3,100	3,100
Total Revenue	239,733	217,700	216,700
<b>Expenditures</b>			
Salaries	81,002	80,545	86,998
Employee Benefits	21,158	21,628	22,848
Purchased Services	1,734	3,100	3,100
Supplies and Materials	95,260	83,700	84,100
Other Expenditures	210	2,000	2,000
Capital Outlay	179	0	16,300
Total Expenditures	199,543	190,973	215,346
Net Change in Fund Balances	\$ 40,190	\$ 26,727	\$ 1,354

# COMMUNITY SERVICE FUND - FUND 04

<b>Budget Assumptions</b>
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### Revenue

1. Property Taxes – Property taxes are budgeted based on the 2024 Payable 2025 Levy that was approved by the Board of Education on December 10, 2024. The district levies for General Community Education, Early Childhood Family Education (ECFE), Youth Services, After School Enrichment, and Home Visiting.
2. Other Sources – Primarily Tuition and Fees- The district collects fees in the following areas: Preschool, School Age Care, After School Enrichment, and Community Education Classes.
3. State Sources – State funding for General Community Education, ECFE, and School Readiness are based on Minnesota Department of Education (MDE) projections. The school district also receives funding from Pathways Scholarships.

### Expenditures

1. Salaries and Benefits – Employee compensation is based on independent agreements and board approved compensation. Estimates are used for staff adjustments.
2. Other Costs – Other costs are based on projected supplies, software, materials, and other related costs.

**Wrenshall Public School District**  
**Community Service Fund**  
**Proposed 2025-2026 Budget**

	2023-2024 Actual	2024-2025 Rev. Budget	2025-2026 Proposed
<b>Revenue</b>			
Local Sources	107,518	119,200	134,234
State Sources	58,085	73,474	54,193
Federal Sources			
Local Sales	25		
Total Revenue	165,628	192,674	188,427
<b>Expenditures</b>			
Salaries	119,129	126,867	134,857
Employee Benefits	17,811	26,137	23,386
Purchased Services	2,186	16,900	4,250
Supplies and Materials	15,100	16,750	27,200
Other Expenditures	0	650	350
Total Expenditures	154,226	187,304	190,043
 Net Change in Fund Balances	 \$ 11,402	 \$ 5,370	 \$ (1,616)

# DEBT SERVICE FUND - FUND 07

<b>Budget Assumptions</b>
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**Revenue**

- 1. Property Taxes – Property taxes are budgeted based on the 2024 Payable 2025 Levy that was approved by the Board of Education on December 10, 2024. The district is required to levy 105% of the scheduled bond principal and interest payments.

**Expenditures**

- 1. Principal and Interest – The district makes payments based on the scheduled bond principal and interest payments.
- 2. Fiscal Charges and Other – The district incurs trustee costs related to the payments on the bonds.

**Wrenshall Public School District**  
**Debt Service Fund**  
**Proposed 2025-2026 Budget**

	2023-2024 Actual	2024-2025 Rev. Budget	2025-2026 Proposed
<b>Revenue</b>			
Local Sources	871,841	870,510	936,596
State Sources	104,686	116,386	29,464
Local Sales			
Total Revenue	976,527	986,896	966,060
<b>Expenditures</b>			
Principal	600,000	620,000	645,000
Interest	340,120	318,770	297,210
Fiscal charges and other	7,845	5,000	5,000
Total Expenditures	947,965	943,770	947,210
Net Change in Fund Balances	\$ 28,562	\$ 43,126	\$ 18,850